2018 Publication OR-FIA-NP

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Instructions for OR-FIA-40-N, OR-FIA-40-P, and OR-FIA-COMP

You may elect to figure your 2018 tax by averaging, over the previous three years (base years), all or part of your 2018 taxable farm income.

You will need copies of your original or amended Oregon income tax returns for tax years 2015, 2016, and 2017 to figure your tax on OR-FIA-40-N or OR-FIA-40-P. If your return was adjusted, use the taxable income and tax from the adjustment. You can obtain copies of prior years' returns for a fee from the Oregon Department of Revenue. You will also need tax instruction booklets for those years, which you can download from our website or see page 4 to contact us.

Farm income averaging can't be used with the pass-through entity income reduced tax rate under Oregon Revised Statute (ORS) 316.043.

Elected farm income

Your elected farm income is the amount of your taxable income from farming that you elect to include on OR-FIA-40-N or OR-FIA-40-P, line 2. Don't enter more than the amount on line 1. While federal law allows averaging of fishing business income, Oregon law doesn't. Don't include fishing business income on OR-FIA-40-N or OR-FIA-40-P, line 2.

To figure elected farm income, first figure your taxable income from farming. Taxable income from farming includes all income, gains, losses, and deductions attributable to any farming business. Gains and losses from the sale or other disposition of property (other than land) must be from property regularly used for a substantial period of time in your farming business. However, it doesn't include gain from the sale or other disposition of land. Oregon source farm income includes income or loss received from an Oregon farm while you were a nonresident and farm income or loss received during any portion of the year you were an Oregon resident.

You don't have to include all of your taxable income from farming on OR-FIA-40-N or OR-FIA-40-P, line 2.

Your elected farm income can't exceed your Oregon taxable income. Also, the portion of your elected farm income treated as a net capital gain can't exceed the smaller of your total net capital gain or your net capital gain attributable to your farming business.

If your elected farm income includes net capital gain, you must allocate an equal portion of the net capital gain to each of the base years.

If, for any base year, you had a capital loss that resulted in a capital loss carryover to the next tax year, don't reduce the

elected farm income allocated to that base year by any part of the carryover.

Farming business

A farming business is the trade or business of cultivating land or raising or harvesting any agricultural or horticultural commodity. This includes:

- Operating a nursery or sod farm.
- Raising or harvesting trees bearing fruits, nuts, or other crops.
- Raising ornamental trees (but not evergreen trees that are more than six years old when severed from the roots).
- Raising, shearing, feeding, caring for, training, and managing animals.
- Leasing land to a tenant engaged in a farming business, but only if the lease payments are based on a share of the tenant's farm production (not a fixed amount).
- Wages and other compensation you received as a shareholder in an S corporation engaged in a farming business.

A farming business doesn't include:

- Contract harvesting of an agricultural or horticultural commodity grown or raised by someone else; or
- Merely buying or reselling plants or animals grown or raised by someone else.

Instructions for Schedule OR-FIA-COMP

Before you can complete OR-FIA-COMP you will need the amount from OR-FIA-40, line 6; OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9. On OR-FIA-COMP, complete either Computation A, B, or C for each tax year. Figures from OR-FIA-COMP are needed to complete OR-FIA-40-N, lines 11 through 13; or OR-FIA-40-P, lines 10 through 12. If you filed a nonresident or part-year return in 2015, 2016, or 2017, complete OR-FIA-COMP for OR-FIA-40, lines 8, 12, and 16.

If you were a part-year resident or a nonresident for 2015, 2016, or 2017 and if your income after subtractions for either federal or Oregon was zero or less for any of these three tax years, use the worksheets below to figure the amount to enter on OR-FIA-COMP, Computation A or B, line 1. If you were a full-year resident with taxable income that was -0- or less for 2015, 2016, or 2017, use the worksheets below to figure the amount to enter on OR-FIA-COMP, Computation C, line 1.

NOL means *net operating loss* and applies to the year of the actual loss. **NOLD** means *net operating loss deduction* and applies to the year to which the NOL is carried.

2015 taxable income worksheet		the loss on your 2015 federal	
Part-year or nonresident return for 2015		Schedule D, line 16. Enter	
1. Figure income after Federal subtractions, for federal and	(a) Oregon (b)	the result here	
Oregon, from your 2015		enter it as a positive amount	
Form 40N or Form 40P		here. Otherwise, enter the	
without limiting it to -0		portion (if any) of the NOLD	
Include any NOLD carryovers		carryovers and carrybacks	
or carrybacks if you		to 2015 that weren't used	
didn't have an NOL in		in 2015 and were carried to	
2015. Don't include any		tax years after 2015 as a	
NOLD carryover or carry-		positive amount here 7	
back from other years if		8. Add lines 5, 6, and 7. Enter the	
you had an NOL in 2015.		result here, and on your 2018	
Enter the result here1a	1b	OR-FIA-COMP, Tax	
2. If there is a loss on your 2015 federal Schedule D, line 21,		Year 2015, Computation C, line 1 8	
add that loss (as a positive		2016 taxable income worksheet	
amount) and your 2015 capital		Part-year or nonresident return for 2016	
loss carryover to 2015. Subtract		· ·	
from that sum the amount of		9. Figure income after Federal (a)	Oregon (b)
the loss on your 2015 federal		subtractions, for federal and	
Schedule D, line 16. Enter		Oregon, from your 2016 Form OR-40-N or Form OR-40-P without	
the result here2a2a.	2b		
3. If you had an NOL for 2015		limiting it to -0 Include any NOLD carryovers or carrybacks	
for federal or Oregon, or both,		if you didn't have an NOL in	
enter amounts as a positive		2016. Don't include any NOLD	
number in the appropriate		carryover or carryback from	
column. Otherwise, enter as a		other years if you had an	
positive amount the portion		NOL in 2016. Enter the	
(if any) of the NOLD carryovers		result here9a9a.	9b.
and carrybacks to 2015 that were		10. If there is a loss on your	
not used in 2015 and were		2016 federal Schedule D,	
carried to tax years after 20153a.	3b	line 21, add that loss (as a	
4. Add lines 1, 2, and 3 for each		positive amount) and your 2016	
column. Enter the result here		capital loss carryover to 2017.	
and on your 2018		Subtract from that sum the	
OR-FIA-COMP, Tax Year 2015,		amount of the loss on your	
Computation A or B, line 14a.	4b	2016 federal Schedule D, line	
Full-year return for 2015		16. Enter the result here10a	10b
5. Figure the taxable income from		11. If you had an NOL for 2016	
your 2015 tax return without		for federal or Oregon, or both,	
limiting it to -0 Include any		enter amounts as a positive	
NOLD carryovers or carrybacks		number in the appropriate	
if you didn't have an NOL in		column. Otherwise, enter as	
2015. Don't include any NOLD		a positive amount the portion (if any) of the NOLD carryovers	
carryover or carryback from		and carrybacks to 2016	
other years if you had an NOL		that weren't used in 2016	
in 2015. Enter the result here 5.		and were carried to tax years	
6. If there is a loss on your 2015		after 201611a	11b
federal Schedule D, line 21,			110.
add that loss (as a positive		12. Add lines 9, 10, and 11.	
amount) and your 2015 capital		Enter the result here and on your 2018 OR-FIA-COMP,	
loss carryover to 2016. Subtract		Tax Year 2016, Computation A	
from that sum the amount of		an D. Para 1	101

or B, line 1......12a. _____ 12b. ____

Full-year return for 2016	of the loss on your 2017 Fed	eral (a)	Oregon (b)
13. Figure the taxable income	federal Schedule D, line		
from your 2016 tax return	16. Enter the result here18a.		_18b
without limiting it to -0	19. If you had an NOL for 2017		
Include any NOLD carryovers	for federal or Oregon, or both,		
or carrybacks if you	enter amounts as a positive		
didn't have an NOL in 2016.	number in the appropriate		
Don't include any NOLD	column. Otherwise, enter as a		
carryover or carryback from	positive amount the portion		
other years if you had an NOL	(if any) of the NOLD		
in 2016. Enter the result here 13	carryovers and carrybacks to		
14. If there is a loss on your	2017 that were not used in		
2016 federal Schedule D,	2017 and were carried to		
line 21, add that loss (as a	tax years after 201719a.		_ 19b
positive amount) and your	20. Add lines 17, 18, and 19.		
2016 capital loss carryover	Enter the result here and		
to 2017. Subtract from that	on your 2018		
sum the amount of the	OR-FIA-COMP, Tax Year 2017,		
loss on your 2016 federal	Computation A or B, line 1 20a.		_20b
Schedule D, line 16. Enter			
the result here 14	Full-year return for 2017		
15. If you had an NOL for 2016,	21. Figure the taxable income		
enter it as a positive amount	from your 2017 tax return		
here. Otherwise, enter the	without limiting it to -0		
portion (if any) of the NOLD	Include any NOLD carryovers		
carryovers and carrybacks to	or carrybacks if you		
2016 that weren't used in	didn't have an NOL in		
2016 and were carried to tax	2017. Don't include any		
years after 2016 as a positive	NOLD carryover or carryback		
amount here 15	from other years if		
16. Add lines 13, 14, and 15. Enter	you had an NOL in 2017.		
the result here, and on your 2018	Enter the result here	21	
OR-FIA-COMP, Tax Year	22. If there is a loss on your		
2016, Computation C, line 1 16	2017 federal Schedule D,		
, <u> </u>	line 21, add that loss (as a		
2017 taxable income worksheet	positive amount) and your		
	2017 capital loss carryover		
Part-year or nonresident return for 2017	to 2018. Subtract from that		
17. Figure income after Federal (a) Oregon (b)	sum the amount of the loss		
subtractions, for federal and	on your 2017 federal		
Oregon, from your 2017	Schedule D, line 16. Enter	22	
Form OR-40-N or Form	the result here	22	
OR-40-P without limiting it	23. If you had an NOL for		
to -0 Include any NOLD	2017, enter it as a positive		
carryovers or carrybacks if you didn't have an NOL in	amount here. Otherwise,		
2017. Don't include any	enter the portion (if any)		
•	of the NOLD carryovers		
NOLD carryover or carryback from other years if	and carrybacks to 2017		
you had an NOL in 2017.	that weren't used in		
Enter the result here17a 17b	2017 and were carried to		
	tax years after 2017 as a	22	
18. If there is a loss on your	positive amount here	23	
2017 federal Schedule D,	24. Add lines 21, 22, and 23. Enter		
line 21, add that loss (as a	the result here, and on your		
positive amount) and your 2017 capital loss carryover	2018 OR-FIA-COMP,		
to tax year 2018. Subtract	Tax Year 2017, Computation	0.4	
from that sum the amount	C, line 1	24	

Example: John owns a farm in Ontario, Oregon, but is a resident of Idaho. John files as a nonresident for Oregon each year. John didn't use farm income averaging for 2015, 2016, or 2017. For tax year 2018, John has elected farm income of \$18,000 on line 2 of OR-FIA-40-N. His 2015 income after subtractions shown on line 38 of Form 40N is \$25,906 in the federal column and \$6,150 in the Oregon column.

John had an NOL for tax year 2016 of \$22,950 for Oregon only, which he elected to carry back two years. Of the \$22,950 loss, \$9,000 was carried back to tax year 2015 and completely absorbed. John combines the \$9,000 NOLD with his Oregon income after subtractions of \$6,150. The result is negative \$2,850 and is entered in the Oregon column on line 1(b) of the 2015 taxable income worksheet. John enters \$25,906 in the federal column on line 1(a) of the 2015 worksheet.

When John filed his 2015 federal tax return, he had a \$3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on Form 1040, line 13), a \$7,000 loss on Schedule D, line 16, and a \$4,000 capital loss carryover to 2016. The capital losses are not an Oregon source. Since the NOL is for Oregon only, no adjustment is necessary for the capital loss deduction or for the capital loss carryover to 2016. John enters -0- in both columns on line 2 of the 2015 worksheet.

John had no net operating losses for tax year 2015 for either federal or Oregon. Because the NOL from 2016 is completely absorbed in 2015, there is no carryover to tax years after 2015. John enters -0- in both columns on line 3 of the worksheet. John adds the amounts on lines 1, 2, and 3, and enters the result, negative \$2,850, on line 4b of the worksheet. John adds -0- to the \$25,906 and enters the result, positive \$25,906, on line 4a of the worksheet. These figures represent John's recomputed federal and Oregon income after subtractions for tax year 2015. John enters both of these figures on OR-FIA-COMP, Computation A for tax year 2015, line 1, in the federal and Oregon columns.

For tax year 2016, John's income after subtractions is \$10,850 for federal and negative \$27,250 for Oregon. John enters \$10,850 on line 9a and negative \$27,250 on line 9b of the 2016 worksheet.

John had a \$3,000 net capital loss deduction on his 2016 Schedule D, line 21, and a \$7,000 loss on Schedule D, line 16, the carryover from 2015 to 2016. Because the NOL is for Oregon only, no adjustment is necessary on line 10a and no adjustment is made on line 10b since the capital loss deduction isn't an Oregon source. John enters -0- on lines 10a and 10b of the 2016 worksheet. John enters -0- on line 11a and the Oregon only NOL of \$22,950 on line 11b of the worksheet.

In the federal column on line 12a, John enters positive \$10,850. For the Oregon column, John adds \$22,950 from line 11b and negative \$27,250 from line 9b of the worksheet and enters negative \$4,300 on line 12b. These figures represent John's recomputed federal and Oregon income after subtractions for tax year 2016. John enters both of these figures on OR-FIA-COMP, Computation A, for tax year 2016, line 1, in the federal and Oregon columns.

For tax year 2017, John's income after subtractions isn't negative in either the federal or Oregon columns. Therefore, John can complete OR-FIA-COMP without using the worksheets.

Do you have questions or need help?

www.oregon.gov/dor (503) 378-4988 or (800) 356-4222 questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.

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Oregon Farm Income Averaging

First name and initial	Last name	Last name				
Spouse's first name and initial	Spouse's last name	S	Spouse's SSN			
Computation of 2018 taxable inc	come	Federal column		Oregon column		
1. Enter income after subtractio	ns from your					
2018 Form OR-40-N, line 34.	1a.	. 00	1b.	. 00		
2. Enter in both columns your e	lected farm income from					
Oregon sources from federal	Schedule J, line 2; or from					
Form OR-40-N, line 18S	2a.	. 00	2b.	. 0 0		
3. Line 1 minus line 2 in both the	e federal and Oregon columns 3a.	.00	3b.	.00		
4. Recomputed Oregon percent	tage. Divide line 3b by line 3a					
(not more than 100.0%)	4.	• 9/	ó			
5. Multiply the allowable modified	cations from line 4 of the					
worksheet for your 2018 Forr	n OR-40-N, line 42,					
by the recomputed Oregon p	ercentage shown above5.	. 00				
6. Enter your deductions and m						
the Oregon percentage from	2018 Form OR-40-N, line 43 6.	. 00				
			7.	.00		
8. Line 3b minus line 7. Enter th	e result here		8.	.00		
9. Figure the tax on line 8 using	the 2018 tax rate charts		9.	.00		
	er here10.					
for Tax Year 2015, Computati line 8; or Computation C, line	2018 OR-FIA-COMP, Computation ion A, line 10; Computation B, 4; whichever applies		11.	.00		
for Tax Year 2016, Computati	ion A, line 10; Computation B,					
line 8; or Computation C, line	e 4; whichever applies		12.	.00		
13. Enter the amount from your 2	2018 OR-FIA-COMP, Computation					
for Tax Year 2017, Computati	ion A, line 10; Computation B,					
line 8; or Computation C, line	e 4; whichever applies		13.	.00		
14. Add lines 9, 11, 12, and 13			14.	.00		
•						
Computation of 2018 tax 15. 2015 Tax. If you used FIA to the	figure your tay for 2017					
enter the amount from your 2						
OR-FIA-40-N, line 12; or OR-						
If you didn't use FIA in 2017 I						
amount from 2016 OR-FIA-40						
line 13; or OR-FIA-40-P, line						
in 2017 or 2016 but did in 20	-					
2015 FIA-40, line 4; FIA-40N,	· ·					
Otherwise, enter the tax from						
	Form 40P. line 48		15.	.00		
, +0.1, +0. 0.			10			

2018 Schedule OR-FIA-40-N

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16.	2016 tax. If you used FIA to figure your tax for 2017, enter	
	the amount from your 2017 OR-FIA-40, line 16;	
	OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12. If you	
	didn't use FIA in 2017 but did for 2016, enter the amount from	
	2016 OR-FIA-40, line 4; OR-FIA-40-N, line 9; or	Oregon column
	OR-FIA-40-P, line 8. Otherwise, enter the tax from your 2016	
	Form OR-40, line 22; Form OR-40-N, line 49; or Form OR-40-P, line 47	.00
17.	2017 tax. If you used FIA to figure your tax for 2017,	
	enter the amount from your 2017 OR-FIA-40, line 4;	
	OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8.	
	Otherwise, enter the tax from your 2017 Form OR-40, line 22;	
	Form OR-40-N, line 48; or Form OR-40-P, line 47	.00
1Ω		.00
10.	Add lines 15, 16, and 17	.00
	Figure the tax on the amount on your 2018 Form OR-40-N,	* 0 0
20.	line 45, using the 2018 tax rate charts and enter here	.00
01		. 0 0
21.	Is line 19 less than line 20? If yes: Enter the amount from line	
	19 here and on Form OR-40-N, line 46, and check box 46a.	
	If no: Your tax isn't reduced by using FIA. Complete your	0.0
	Form OR-40-N without using FIA	. 0 0

-Don't include this schedule with your Oregon return. Keep it with your records.-

2018 Schedule OR-FIA-40-P

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Oregon Farm Income Averaging

First	name and initial	Last name	S	Social Security number (SSN)			
Spou	se's first name and initial	Spouse's last name	S	pouse's SSN — —			
Con	nputation of 2018 taxable income		Federal column		Oregon column		
	Enter income after subtractions from	your 2018					
	Form OR-40-P, line 34	-	.00	1b.	.00		
2.	Enter your elected farm income from						
	from federal Schedule J, line 2; or from						
	line 18S	2a.	.00	2b.	.00		
3.	Line 1 minus line 2 in both the federal	and Oregon columns 3a.	.00	3b.	.00		
4.	Recomputed Oregon percentage. Div	ide line 3b by line 3a					
	(not more than 100.0%)	4.	9	6			
5.	Enter allowable deductions and modi	fications from your					
	2018 Form OR-40-P, line 42	5.	.00				
6.	Line 3a minus line 5. Enter the result I	nere		6.	.00		
7.	Figure the tax on line 6 using the 2018	8 tax rate charts		7.	.00		
8.	Multiply line 7 by the recomputed Ore	egon percentage					
	on line 4			8.	.00		
9.	Divide line 2b by 3.0 and enter here	9.	. 00				
D: -							
	r years' tax	FIA COMP					
10.	Enter the amount from your 2018 OR-						
	Computation for Tax Year 2015, Computation B, line 8; or Computation						
	applies			10	.00		
11	Enter the amount from your 2018 OR-			10.	* 0 0		
	Computation for Tax Year 2016, Com						
	Computation B, line 8; or Computation						
	applies			11	.00		
12.	Enter the amount from your 2018 OR-						
	Computation for Tax Year 2017, Com						
	Computation B, line 8; or Computation						
	applies			12.	.00		
13.	Add lines 8, 10, 11, and 12				.00		
	nputation of 2018 tax						
14.	2015 tax. If you used FIA to figure you						
	enter the amount from your 2017 OR-						
	line 12; OR-FIA-40-N, line 12; or OR-I						
	line 11. If you didn't use FIA in 2017 b						
	2016, enter the amount from 2016 OF						
	line 16; OR-FIA-40-N, line 13; or OR-						
	line 12. If you didn't use FIA in 2017 o						
	did in 2015, enter the amount from 20	•					
	line 4; FIA-40N, line 9; or FIA-40P, line						
	enter the tax from your 2015 Form 40 Form 40N line 49: or Form 40P line 4			1.4	. 00		

2018 Schedule OR-FIA-40-P

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15.	2016 tax. If you used FIA to figure your tax for 2017,	
	enter the amount from your 2017 OR-FIA-40, line 16;	
	OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12. If you	
	didn't use FIA in 2017 but did for 2016, enter the amount	
	from 2016 OR-FIA-40, line 4; OR-FIA-40-N, line 9; or	
	OR-FIA-40-P, line 8. Otherwise, enter the tax from your	Oregon column
	2016 OR-40, line 22; OR-40-N, line 49; or OR-40-P,	
	line 47	.00
16.	2017 tax. If you used FIA to figure your tax for 2017,	
	enter the amount from your 2017 OR-FIA-40, line 4;	
	OR-FIA-40-N, line 9; or OR-FIA-40-P, line 8.	
	Otherwise, enter the tax from your 2017 Form OR-40,	
	line 22; Form OR-40-N, line 48; or Form OR-40-P, line 47	. 0 0
17.	Add lines 14, 15, and 16	.00
18.	Line 13 minus line 17	. 0 0
19.	Figure the tax on the amount on your 2018 Form OR-40-P,	
	line 43, using the 2018 tax rate charts. Multiply the result by	
	the Oregon percentage on your 2018 Form OR-40-P, line 35,	
	and enter here19.	.00
20.	Is line 18 less than line 19? If yes: Enter the amount from	
	line 18 here and on Form OR-40-P, line 44, and check box	
	44a on Form OR-40-P. If no: your tax isn't reduced by using	
	FIA. Complete your Form OR-40-P without using FIA	.00

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2. Enter amount from 2018 OR-FIA-40, line 6;

OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9......2a.

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Oregon Farm Income Averaging Computation of Tax

First name and initial	Last name	Ta	Poolal Security	umbor (SSN)
not name and milia	Last name	`	Social Security number (SSN)	
Spouse's first name and initial	Spouse's last name		Spouse's SSN	
Computation for tax was 2011	5			
Computation for tax year 2015 Computation A. Complete if you fi				
1. If you used OR-FIA-COMP to	=			
enter the amount from your 20	•			
	5, Computation A, lines 3a and			
3b. If you didn't use FIA to figi				
for 2016, enter the amounts fr	=			
Computation for Tax Year 201				
and 3b. If you didn't use FIA in				
2015, enter the amounts from		Federal column		Oregon column
and 3b. Otherwise, enter the a	=	r odorar ooranni		Grogori Goldinii
	(if -0- or less, see instructions) 1a.	.00	1b.	.00
2. Enter amount from 2018 OR-F				
	FIA-40-P, line 92a.	.00	2b.	.00
	federal and Oregon columns 3a.	.00	3b.	.00
4. Recompute the Oregon perce	=			
	5)4.	. (%	
5. Enter deductions and modification				
worksheet for your 2015 Oreg	on Form 40N, line 44		5.	. 0 0
6. Multiply the amount on line 5				
	r here		6.	.00
	015 Oregon Form 40N, line 45			.00
				.00
9. Line 3b minus line 8. Enter the	e result here		9.	.00
10. Figure the tax on line 9 using t	the 2015 tax rate charts.			
Enter the amount here and on	OR-FIA-40, line 8;			
OR-FIA-40-N, line 11; or OR-F	FIA-40-P, line 10		10.	. 0 0
Computation B. Complete if you fi	iled Form 40P for tax vear 2015.			
1. If you used OR-FIA-COMP to				
enter the amount from your 20	=			
Computation for Tax Year 2015	5, Computation B, lines 3a and			
3b. If you didn't use FIA to figu	ure your tax for 2017 but did			
for 2016, enter the amounts fr	rom your 2016 OR-FIA-COMP,			
Computation for Tax Year 201	5, Computation B, lines 3a			
and 3b. If you didn't use FIA ir	n 2017 or 2016 but did in			
2015, enter the amounts from				
•	ne amounts shown on your 2015	2.0		
Form 40P, lines 34F and 34S ((if -0- or less, see instructions) 1a.	.00	1b.	.00

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Federal column Oregon column Computation B. (Continued) 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. 3b. 4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%)......4. 5. Enter the amount from your 2015 Oregon Form 40P, line 48 5. 8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on OR-FIA-40, line 8; Computation C. Complete if you filed Form 40 for tax year 2015. 1. If you used Form OR-FIA-40 to figure your tax for 2017, enter the amount from your 2017 OR-FIA-40, line 11. If you used OR-FIA-COMP to figure your tax for 2017, enter the amount from the 2017 OR-FIA-COMP, Computation for Tax Year 2015, Computation C, line 3. If you didn't use FIA for tax year 2017 but did for 2016, enter the amount from 2016 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your 2016 tax, enter the amounts from your 2016 OR-FIA-COMP, Computation for Tax Year 2015, Computation C, line 3. If you didn't use FIA to figure your tax in 2017 or 2016 but did in 2015, enter the amount from your 2015 FIA-40, line 3. Otherwise, enter the amount shown on your 2015 Form 40, line 21 (if -0- or less, see 2. Enter amount from 2018 OR-FIA-40, line 6; OR-FIA-40-N, 4. Figure the tax on line 3 using the 2015 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 8: Computation for tax year 2016 Computation A. Complete if you filed Form OR-40-N for tax year 2016. 1. If you used OR-FIA-COMP to figure your tax for 2017 enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation A, lines 3a and 3b. If you didn't use FIA for 2017 but did in 2016, enter the amounts from your 2016 OR-FIA-40-N, lines 3a and 3b. Otherwise, enter the amounts shown on your 2016 Form OR-40-N, lines 34F and 34S (if -0- or less, see instructions)......1a. 1b. 2. Enter amount from 2018 OR-FIA-40, line 6; 2b. 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. 3b. 4. Recompute the Oregon percentage. Divide line 3b by line 3a 5. Enter deductions and modifications from line 4 of the worksheet for your 2016 Oregon Form OR-40-N, line 44......5.

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Computation A. (Continued) Oregon column 6. Multiply the amount on line 5 by the recomputed Oregon 10. Figure the tax on line 9 using the 2016 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 12; OR-FIA-40-N, line 12; or OR-FIA-40-P, Computation B. Complete if you filed Form OR-40-P for tax year 2016. 1. If you used OR-FIA-COMP to figure your tax for 2017, enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation B, lines 3a and 3b. If you didn't use FIA for 2017 but did in 2016, enter the amounts from your 2016 OR-FIA-40-P, lines 3a and 3b. Federal column Oregon column Otherwise, enter the amounts shown on your 2016 Form 1b. OR-40-P, lines 34F and 34S (if -0- or less, see instructions) 1a. 2. Enter amount from 2018 OR-FIA-40, line 6: 2b. 3. Add lines 1 and 2 in both the federal and Oregon columns 3a. 3b. 4. Recompute the Oregon percentage. Divide line 3b by line 3a (not more than 100.0%) 4. 5. Enter the amount from your 2016 Oregon Form OR-40-P, line 44 ... 5. 7. Figure the tax on line 6 using the 2016 tax tables or 8. Multiply line 7 by the Oregon percentage on line 4. Enter the amount here and on OR-FIA-40, line 12; Computation C. Complete if you filed Form OR-40 for tax year 2016. 1. If you used OR-FIA-40 to figure your tax for 2017, enter the amount from 2017 OR-FIA-40, line 15. If you used OR-FIA-COMP to figure your tax for 2017 enter the amounts from your 2017 OR-FIA-COMP, Computation for Tax Year 2016, Computation C, line 3. If you used FIA for tax year 2016 but not for 2017, enter the amount from 2016 OR-FIA-40, line 3. Otherwise, enter the amount shown on your 2016 .00 2. Enter amount from 2016 OR-FIA-40, line 6; 4. Figure the tax on line 3 using the 2016 tax tables or rate charts. Enter the amount here and on OR-FIA-40, line 12: OR-FIA-40-N. line 12: or OR-FIA-40-P.

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	inputation A. Commists if you filed Forms OR 40 M for tox year 0017			
	nputation A. Complete if you filed Form OR-40-N for tax year 2017.			
1.	If you used OR-FIA-40-N to figure your tax for 2017,			
	enter the amounts from your 2017 OR-FIA-40-N, lines			_
	3a and 3b. Otherwise, enter the amounts shown on your	Federal column		Oregon column
	2017 Form OR-40-N, lines 34F and 34S (if -0- or less,	0.0		0.0
	see instructions)1a.	. 00	1b.	. 0 0
2.	Enter amount from 2016 OR-FIA-40, line 6;	0.0		0.0
		.00	2b	.00
3.	Add lines 1 and 2 in both the federal and Oregon columns 3a.	. 00	3b.	.00
4.	Recompute the Oregon percentage. Divide line 3b by			
	line 3a (not more than 100.0%)4.	- %		
5.	Enter deductions and modifications from line 4 of the			
	worksheet for your 2017 Oregon Form OR-40-N, line 44		5.	.00
6.	Multiply the amount on line 5 by the recomputed Oregon		_	
	percentage on line 4		6.	.00
7.	Enter the amount from your 2017 Oregon Form OR-40-N,			
	line 45		7.	.00
8	Add lines 6 and 7			.00
	Line 3b minus line 8. Enter the result here			.00
	Figure the tax on line 9 using the 2017 tax rate charts.			
10.	Enter the amount here and on OR-FIA-40, line 16;			
	OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12		10	.00
	OTT 17 TO 14, 1110 10, 01 OTT 17 TO 1, 1110 12	•••••	10.	
Con	putation B. Complete if you filed Form OR-40-P for tax year 2017.			
	If you used OR-FIA-40-P to figure your tax for 2017,			
١.	enter the amounts from the 2017 OR-FIA-40-P, lines			
	3a and 3b. Otherwise, enter the amounts shown on your			
	2017 Form OR-40-P, lines 34F and 34S (if -0- or less, see	.00	41	.00
_	instructions)	. 0 0	1b.	• 0 0
2.	Enter amount from 2018 OR-FIA-40, line 6;	.00	[.00
	OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9	. 0 0	2b.	.00
	Add lines 1 and 2 in both the federal and Oregon columns 3a.	. 0 0	3b.	. 00
4.	Recompute the Oregon percentage. Divide line 3b by			
	line 3a (not more than 100.0%)	%		
5.	Enter the amount from your 2017 Oregon Form OR-40-P,	0.0		
	line 445.	. 00		0.0
6.	Line 3a minus line 5. Enter the result here		6.	.00
7.	Figure the tax on line 6 using the 2017 tax rate charts		7. L	. 00
8.	Multiply line 7 by the Oregon percentage on line 4. Enter			
	the amount here and on OR-FIA-40, line 16;			
	OR-FIA-40-N, line 13; or OR-FIA-40-P, line 12		8.	.00
Con	putation C. Complete if you filed Form OR-40 for tax year 2017.			
	If you used OR-FIA-40 to figure your tax for 2017,			
	enter the amount from your 2017 OR-FIA-40, line 3.			
	Otherwise, enter the amount shown on your 2017 Form OR-40,			
	line 21 (if -0- or less, see instructions)		1	.00
2	Enter amount from 2018 OR-FIA-40, line 6;			
۷.	OR-FIA-40-N, line 10; or OR-FIA-40-P, line 9		2	.00
0	Add lines 1 and 2			.00
			J. L	• 0 0
4.	Figure the tax on line 3 using the 2017 tax tables or rate			
	charts. Enter the amount here and on OR-FIA-40, line 16; OR-FIA-40-N line 13; or OR-FIA-40-P line 12		, [.00
	UB-FIA-/U-N IINA IS OF UB-FIA-/HI-P IINA 17		/1	. 0 01

-Don't include this schedule with your Oregon return. Keep it with your records.-